



November 13, 2020

Hon. Michelle L. Phillips
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany, New York 12223-1350

**Re: Case No. 17-M-0815 – Proceeding on Motion of the Commission on
Changes in Law that May Affect Rates**

Dear Secretary Phillips:

National Fuel Gas Distribution Corporation ("Company") is filing the attached statement in compliance with the Commission's "Order Approving Tariff Amendments on a Permanent Basis" (the "Order") issued April 22, 2019 in the above-referenced case. The statement is being issued on November 13, 2020 to be effective December 1, 2020.

TAX – Statement No. 28 to P.S.C. No. 9 – GAS

Ordering Clause No. 2 of the Order directed the Company to file an annual tax sur-credit reconciliation until all cost impacts of the Tax Cuts and Jobs Act of 2017 are fully incorporated into base rates and sur-credits are eliminated. Ordering Clause No. 3 requires that the Company file its annual reconciliation 45 days after the Company's annual tax sur-credit cycle has been completed.

The supporting documentation attached to this filing contains the calculation used to develop the sur-credit rates on the above-referenced statement. The rates include the sur-credit established in the Company's September 26, 2018 compliance filing plus the annual reconciliation rates for the twelve months ended September 30, 2020. The reconciliation includes updates to ARAM and Unprotected amounts from the original TCJA compliance filing due to known changes in the Company's corporate tax return. This filing is being electronically filed.

Please direct any questions concerning this filing to the undersigned at (716) 857-7237.

Respectfully submitted,

Randy C. Rucinski
General Manager & Deputy General Counsel
Rates and Regulatory Affairs

Attachment